

EXHIBIT 51

008886

Vendor Management Administration

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Charge Back Cover Sheet

CB Number : 98800
Vendor # : 70932
Vendor Name : SONY
Class : 146
Brand : SON
PP : N
Effective Date : 03/10/2009

PA # : -----
PE # : -----
Origin : Confirming Letter
 Billing Memo
 Support



Circuit City Stores, Inc.
9954 Mayland Drive
Richmond, VA 23233-1464

03/10/2009

Sony Electronics Inc
SONY
300 Arboretum Way
Suite 310
Richmond, VA 23236

Dear Sony Electronics Inc,

This is to confirm \$319,975.00 committed by Jim O'Keefe offered to Circuit City Stores Inc., effective 03/10/2009. These funds are for \$319,975 post audit to cover web sales previously not collected for bundled Sony TV/BD/Audio/Firedog/Gaming promotions. Covers chargebacks 84430,84603,84116,85756,85816.

Circuit City (CCS) confirms and accepts the funding enumerated above. However, CCS cannot agree to set off any amounts due to CCS against pre petition balances due to the vendor until or unless such set off has been accepted by both parties and approved by the courts.

Payment is due immediately and will be collected via check or wire from the vendor for chargeback# 98800.

All other terms and conditions remain the same.

Sincerely,

Charles Hawkins

Vendor Management Administration

Page 1 of 1

Status: COMPLETED

Chargeback #:	98800					
CR#:						
PA #:						
Vendor Name:	SONY	Vendor #:	70932			
Committed By:	Jim O'Keefe					
Mail To:	Address: 300 Arboretum Way Suite 310 City: Richmond State: VA Province/Region: Country: United States Zip: 23236 Attn To: Sony Electronics Inc Copy To:	Created By: Hawkins, Charles Finalized By: Lambert, Gregory Finalized Date: 03/10/2009 Last Changed By: Lambert, Gregory Last Changed Date: 03/10/2009				
Buyer Name:	Charles Hawkins					
Funding Description:	\$319,975 post audit to cover web sales previously not collected for bundled Sony TV/BD/Audio/Firedog/Gaming promotions. Covers chargebacks 84430,84603,84116,85756,85816					
Based On:	Lump Sum					
Effective Date:	03/10/2009					
Funding Amount:	\$319,975.00					
Billing Frequency:	Immediate					
Payment How:	Deduct from AP balance					
Vendor Payment Due Days:	0					
Allocation On:	Amount					
Allocation:	Type	Sub-Type	Class	Brand	Amount	%
	CES	Market Development Funds	146	SON	\$319,975.00	100.00

Comments:

Workflow Comments:

Charlie Hawkins/MDSE/Circuit City
03/10/2009 01:12 PM

To Myke Lynch/MDSE/Circuit City@Circuit City, Greg Lambert/Accounting/Circuit City@Circuit City, Skip Ross/MDSE/Circuit City@CIRCUIT CITY

03/10/2009 01:12 PM

A decorative circular emblem featuring a stylized floral or foliate pattern, possibly a crest or seal.

To Myke Lynch/MDSE/Circuit City@Circuit City, Greg Lambert/Accounting/Circuit City@Circuit City, Skip Ross/MDSE/Circuit City@CIRCUIT CITY

bcc CB 98800 - Sony Web Bundles

Sonic Bundle Web Discrepancy.xls CB 8411-2486 - \$1743800.xls CB 84430 - 95 - \$16150.xls CB 84603 - 1843 - \$285225.xls CB 85756 - 737 - \$5231130.xls

CS 85816-2446 - 489200 9

Charlie Hawkins
Buyer - Large LCD
Circuit City Stores, Inc.
(804) 486-6404
hawkins@circuitcity.com

